

CERTIFICATION OF MOTOR FUELS NONHIGHWAY USE

See instructions on reverse side.

SECTION A

I hereby certify that motor fuels purchased from this date forward without payment of the Kentucky motor fuels tax is used exclusively for nonhighway purposes. The nonhighway use of this fuel is indicated below.

Gasoline

(1) ☐ Agricultural purposes (KRS 138.358(2))

(Print) Kentucky Motor Fuels Tax Refund Permit Number

Special Fuels

(2) ☐ Personal residence (KRS 138.358(1))

(Print) Purchaser's Social Security Number

(3) ☐ Agricultural purposes (KRS 138.358(2))

(Print) Kentucky Motor Fuels Tax Refund Permit Number

(4) ☐ Resident nonprofit religious, charitable or educational organization, or state or local government agency (KRS 138.358(3))

(Print) Kentucky Sales and Use Tax Exempt Number

(5) ☐ Rail locomotive power and unlicensed company vehicles and equipment (KRS 138.240(2)(f))

(Print) Kentucky Motor Fuels Tax Refund Permit Number

(6) ☐ Commercial off-road use in unlicensed vehicles and equipment (KRS 138.358(4))

(Print) Kentucky Motor Fuels Tax Refund Permit Number

SECTION B *(Please print each item)*

Nonhighway use storage tank(s) located at:
(List each tank separately by fuel type—additional space provided on reverse for purchasers with multiple tanks.)

☐ Gasoline ☐ Special Fuels

Tank Capacity

Street or Highway

City

State

ZIP Code

Exempt motor fuel purchased from:

Name of Kentucky Licensed Motor Fuels Dealer

Street or Highway

GL- _____

FL- _____

Kentucky Motor Fuels Dealer License Number

City

County

State

ZIP Code

SECTION C

I acknowledge that any exempt motor fuels used for any purpose other than provided in this certification may result in imposition of applicable penalties provided by law. I understand that the individual or company for which this certification is executed will be liable for applicable tax, penalty and interest on such fuel.

(Print) Name of Purchaser

Signature of Purchaser or Authorized
Company Representative

Date Signed

This certificate shall remain in full force and effect until or unless revoked in writing.

IMPORTANT INFORMATION

Only purchases from licensed Kentucky motor fuels dealers are tax-free.

No tax-free purchases are allowed from retail filling stations.

Special fuels for nonhighway use include undyed fuel and its blends.

INSTRUCTIONS

Anyone who purchases tax-free motor fuels from a licensed Kentucky motor fuels dealer must complete this certificate. Valid certificates must provide data for sections A, B and C. The completed certificate is retained by the motor fuels dealer and allows that dealer to take credit for gallons sold to the person listed on the reverse side.

Section A, Item (1)

To qualify under item (1), the gasoline must be sold exclusively for the purpose of operating or propelling stationary engines or tractors for agricultural purposes. The purchaser must hold a valid **Kentucky Motor Fuels Tax Refund Permit** with a prefix of **A, D, E** or **G**. The purchaser's permit number must be provided on this line.

Section A, Item (2)

To qualify under item (2), the special fuel must be delivered into a tank which has no dispensing outlet and used exclusively to heat a personal residence. The purchaser's Social Security number must be provided on this line. Purchases of special fuel used to heat a commercial building qualify under item (6).

Section A, Item (3)

To qualify under item (3), the special fuel must be sold exclusively for the purpose of operating or propelling stationary engines or tractors for agricultural purposes. The purchaser must hold a valid **Kentucky Motor Fuels Tax Refund Permit** with a prefix of **B, D, F** or **G**. The purchaser's permit number must be provided on this line.

Section A, Item (4)

To qualify under item (4), the special fuel must be delivered into and used from a **nonhighway** use storage tank. The customer must provide proof of their sales and use tax exempt status by providing the exempt number on this line or attaching a copy of the letter issued by the Revenue Cabinet. Fuel used in licensed motor vehicles on the public highways is taxable.

Section A, Item (5)

To qualify under item (5), the special fuel must be delivered to a railroad company principally engaged in commercial transportation of property for others or in the conveyance of persons used exclusively to power locomotives and unlicensed company vehicles or equipment for **nonhighway** use. The railroad company must hold a valid **Kentucky Motor Fuels Tax Refund Permit**. The purchaser's permit number must be provided on this line. Fuel used in licensed motor vehicles on the public highways is taxable.

Section A, Item (6)

To qualify under item (6), the special fuel must be used in a nonhighway use storage tank for off-road use. Fuel used in licensed motor vehicles on the public highways is taxable. The customer must either pay the sales tax on the purchase or provide proof of their sales and use tax exempt status by providing the exemption number and completing the sales/use exemption certificate or provide dealer with a copy of their Energy Direct Pay Authorization. The purchaser must hold a valid **Kentucky Motor Fuels Tax Refund Permit** with a prefix of C, E, F or G. The purchaser's permit number must be provided on this line.

Section B

Complete the address of the nonhighway storage tank location in which the motor fuel is placed. If multiple locations, list additional tank information:

[illegible]